THE TWELFTH DAY.

11th March, 1924.

The Assembly met at 11. 30 A. M. on Tuesday, the 11th March, 1924.

Rao Bahadur R. Viraraghava Aiyangar, Officer in charge of the Administration, presided.

VIII.—MISCELLANEOUS.

141. Taxes imposed on the merchants of Nagercoil.

Mr. Ramasubbu Sivatanu Chettiyar (Member, Trading Classes, Nagercoil) complained about the several taxes imposed on the merchants of Nagercoil. He said that merchants were liable to pay the following taxes at Nagercoil :—

1. Sirkar tax on the lands on which buildings stood and municipal tax for the same.
2. Income tax and municipal tax on house property.
3. Income tax on profits from business.
4. Municipal tax on carts and bullocks employed for transporting goods to the market.
5. Fees in respect of goods taken to the market for sale.
6. Private scavenging fees in towns.
7. Tolls on carriages going beyond town limits.
8. Profession tax to the Municipality.

Besides these, the people were subject to further liabilities in the shape of fine and prohibitory assessment on encroachments alleged to have been made by them near their registered holdings. The Member said that the merchants were subjected to many and heavy burdens of taxation ; and in view to relieve them of their burden to some extent, he suggested that at least profession tax and the prohibitory assessment, etc., imposed on alleged encroachments, might be done away with.

President's reply.—As regards most of the points referred to by you, your Municipality has to be approached.

Member.—An amount equal to 5 years' assessment is levied on persons occupying *poramboke* lands.

President.—Ordinarily, in these matters, if the occupation is not objectionable, the land is either registered or leased to the occupant. It is only when the occupation is objectionable that fine and prohibitory assessment are levied and the occupant is evicted from the land. In such cases, the prohibitory assessment leviable will be a multiple not exceeding five times the ordinary *taram* assessment for the portion encroached upon and this will be fixed according to the discretion of the deciding officer in each individual case.

142. Disabilities of Ezhavas and the so-called backward classes.

Mr. P. K. Raman (Member, Nominated) began by saying that Ezhava pupils were even to-day unable to secure admission in a few schools—Government as well as aided. He then submitted that notice boards prohibiting the passage of certain classes of people along public roads did not serve any useful purpose and that the inscriptions on those boards were not only meaningless, but also likely to result in a breach of the peace. Those notice boards were also inconveniencing the student population, especially when a school was near a temple. The Member observed that prohibition often entailed on the members of his community serious inconvenience in representing their grievances to the officers of the Government who generally camped within the prohibited areas.

Another point touched upon by the Member was that the nomination of representatives of his community by the Government to the several popular institutions of the State did not produce satisfactory results. The Member urged that they should be given separate electorates as in the case of their brethren in the Madras Presidency and the Cochin State.

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